

2003 SCHEDULE L Lower Income Long-Term Homeowner Credit



Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

Eligible resident one social s	security number	Elia	gible res	sident	two s	ocial sec	urity nu	mber		Daytime	e phone	number								
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ligible resident two first na	me			M.I.	Last	name														
Mailing address (number and	d street)															Apart	ment	numb	er	
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Square	Suffix		Lo	t																
Property address, if different	from above (nun	nber and stre	eet)												A	partn	nent n	umbe	r	
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irst name, middle initial, last name	Social security number	Household federal adjusted gross income
		\$
		\$
		\$
		\$
		\$
		\$

Section D Household Income I	Limit Table ¹		
Number of household members	Household income limit	Number of household members	Household income limit
1	\$29,680	5	\$46,640
2	33,920	6	50,880
3	38,160	7	55,120
4	42,400	8	59,360

¹Adjusted HUD District of Columbia Median Family Income as of 3/2003

Instructions for Schedule L Lower Income Long-Term Homeowner Credit

What is the Lower Income Long-Term Homeowner Credit?

A credit may be taken against DC individual income tax for certain DC real property taxes imposed. Subtract 1.05 of the real property tax imposed for tax year 2002 from the real property tax imposed for tax year 2003. The difference is *your credit*.

Who is eligible?

A person claiming the credit must have had real property taxes imposed on a DC residence in which he/she has lived as the principal residence for at least seven consecutive years. See the table in Section D above for the household income limit.

- Note: The credit is available only for real property or a unit within a cooperative housing association receiving the homestead deduction.
- Fill in the "Yes" ovals on Lines 1 and 2 Section A if you are a member of or a shareholder in a **housing cooperative**, and the housing cooperative is receiving the homestead deduction for your unit. If your answer is "Yes" to Line 3 Section A, contact your housing cooperative's manager to determine your entries for Section B, Lines 6 and 7 based on your portion of the real property tax imposed.

Retain in your records any documentation given to you by your housing cooperative's manager.

What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household. **Household members** are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with two other people, they are household members, even if they are not related to you. **If you rent out** part of your house and share the kitchen and bath with a tenant, you must report the tenant's income as part of the total household income.

When is Schedule L due?

• The credit must be claimed by December 31, 2004.

Note: You *may not* take both this credit and the Historic Housing Rehabilitation Credit.

How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- You must report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, PO Box 7861, Washington, DC 20044-7861.